

## **Kravchuk O. New responsibility for violations of labor law – disproportionate intervention of the state into business**

Problem setting. The sanctions with very high fines for various violations appeared in the labor legislation of Ukraine from 2015. The new edition of Article 265 of the Labor Code of Ukraine was issued. This development of the legislation has changed the practical and theoretical approaches to understanding labor relations and their legal protection. The practice of business and state control has faced a number of problems, some of which have no solution within the legal framework.

Judicial practice under Article 265 of Labor Code is different. Some cases have already passed a cassation review - both in The Supreme Administrative Court and in the new Supreme Court. And despite the fact that there is still no established practice, it is possible to say already that it basically is not in favor of entrepreneurs, and therefore not in favor of free development of business. Therefore, the high relevance of these issues for business emphasizes the need to analyze them in legal science.

Analysis of recent research and publications. The problems of applying legal responsibility for violations of labor legislation were considered in recent years by O.O.Bakhurinska, I.R. Bezpalko, S.O.Vechurko, N.G.Voropayeva, L.O.Ostapenko, O.G.Sereda [7] and other scientists. Considering the radical change in legislation and practice, incl. judicial, relevant issues are considered by the author in this article for the first time.

Paper objective. The article aims to consider the main theoretical and practical problems of applying sanctions for violation of labor legislation stipulated in Article 265 of Labor Code of Ukraine, and to develop perspective ways to improve the legal regulation in this area.

The main material presentation. The author considers the problem of assigning responsibility in the field of labor legislation to a certain type of legal responsibility. This responsibility is classified as financial responsibility. The issues of applying the limitation period to labor offenses are considered.

The problems of imbalance in the mechanism of state control in labor sphere are analyzed. Such control might be provided by tax offices (State Fiscal Service of Ukraine) and inspectors of the State Labor Inspection of Ukraine. In particular, the author analyzes the issues of the results of inspections carried out by the tax authorities. There is no real mechanism for determining of total amount of taxes for the case when unofficial workers were identified.

The problems of regulating the powers of inspectors of the State Labor Inspection are also analyzed. The article points out to the shortcomings of the Order of State Labor Control approved by the Cabinet of Ministers of Ukraine in 2017.

Issues regarding the procedure for providing a notice to the tax authorities about hiring an employee are considered.

The author points out to a lot of legal gaps in the regulation of this procedure. The author considers the problem of fiscal direction of state control. The State Labor Inspection's of Ukraine inspection practices are not focused on partnership with business, but on punishment, that is fines. Examples of such practices are given. This practice is not evaluated by the author as very negative.

The problem of too high fines for labor offenses is considered. Judicial practice is analyzed. The author points out that in some cases high fines violate the principles of legal certainty and proportionality.

Separately, the judicial practice on the proportionality of fines is analyzed.

Conclusions. Finally, the author points out to the need to improve the legislation regulating labor control. The author notes that it is necessary to adopt certain resolutions of the Cabinet of Ministers, as well as to introduce some changes in the laws.

**Key words:** labor inspection, non-official workers, financial responsibility, inspection visits, State Labor Inspection.